App F. IX-4

Previous References.

1943.
(Legis)
A
(Manuscript)

File No. 28-43
Serial Nos. 1

Later References.
Legis 28-43-2

20

GENERAL AND REVENUE SECRETARIAT

Serial Nos.

Part B for December 1943

SUBJECT

The Mysore Allied Trades (Exemption from Local Taxation) Act, 1943

7

The Compiler, Mysore Gazette:
No R.L 478 - Legis 28-43-1 dated 23rd Dec 1943
directs the publication of the Act as Act
No LVI of 1943.

Allied Forces (Exemption from Local Taxation) Ordinance 19

Continuation Sheet. File No. / Current No. 1931/51 of Page.

The Secretary to the Govt of India in the Finance Department in his letter No. F.E. 63(13)-43/43 dated 5th Oct 43 invited attention to the Allied Forces (Exemption from Local Taxation) Ordinance, 1943, promulgated by the Viceroy and requested that similar legislation be undertaken in this State

1) The Allied Forces (Exemption from Local Taxation) Ordinance is reported to have been published in the gazette of India Extraordinary, dated the 4th Sept 1943. But no copy of the Gazette of even date is available in the Camp office. It has to be secured from the G.R.S. Library.

2) Submitted for orders if action may be deferred till the office is shifted to Bangalore

2V 9/10/43

3) The Gazette cannot be obtained by 9/10. Even now it may be sent for.

BVN 9/10

4) Library Section for kindly putting up a copy of the Gazette of India Extraordinary dated 4th Sept 1943

Sd/- 11.10.43

2V 11/10/43

G.R.S. Library

5) Put up. A reqn slip may kindly be sent

BVN 11/10 RA BVN 12/10

No reqn

MR 13/10

will be sent in due course

2V 13/10/43

Flag E.

A copy of the Gazette of India wherein the

The Allied Forces (Exemption from Local Taxation) Ordinance 1943

Continuation Sheet. File No. / Current No. 193 RL of Page.

above ordinance is published is put up herewith.

Sup[t] for consideration as to the need for promulgating a similar measure in the State.

LVI

2V/16/10/43 7) Please put up ordinance XVI of 1942

BOM 16/10 DOD 1-6-1043

8) A copy of ordinance XVII of 1942 (Registration of Foreigners Act (Extending) Ordinance) is put up herewith. I went LVI

2V2 26/10/43 CSR Rowse 20

9) A copy of ordinance No LVI of 1942 (Allied Forces ordinance 1942) is put up. Mag F

2V 27/10/43 10) A Copy of ordinance XXVIII of 1943 is put up and also LVI of 1942 which is referred to herein. WC

11) The Residency regret that action may be taken to promulgate a similar Act in Mysore.

12) The British Indian ordinance exempts the forces and establishments of certain foreign powers who are in British India from the payment of taxes imposed by local authority.

13) Whether a similar exemption could be granted in Mysore and if so the extent of such exemption are matters

for the Consideration of the admn. section (Legl. Br)

14) This file may perhaps be sent there for further action and if legislation is decided upon, then to indicate the lines on which the draft Bill should be put up.

Secy (RA-de) 29.10.43

15) BKR 29.10.43

Law Secy)

16) [illegible] 1-11-43

BKR 1.11.43

Asst Secy L.S.G. for we)

17) There is provision in the Local Self Govt Act in the Municipalities Act, Village Panchayat Act & the Dist Boards Act - for the Govt to grant exemptions from payment of taxation in such cases. Several G.O.s will have to be issued under the said enactments and in each of them, the term "allied forces" will have to be defined. Further, it is seen that provision in the ordinance no XVIII of 1943, has been made enabling the Local authorities to recover the cost of specific services rendered to any person by the Local authority imposing the tax. This is a very wholesome provision which is in the interest of the local bodies concerned. This will obviate

SECY. LAW DEPT. 1943 GOVT OF MYSORE

be cited in each instance. Where issued. Having regard to the above facts, it would be quite necessary to issue an enactment similar to that issued by the Govt of India. The Legis Section will be requested to prepare a draft bill, if approved.

Law Secy for 2/11/43

(18) Yes
CMS
3.11.43

Secy. R. & Labour (Mr) for 3/11/43

SECY. LAW DEPT. 4268 3 NOV 1943 GOVT OF MYSORE

OFFICE OF THE SECR... MYSORE REPRESENTATIVE ASSEMBLY AND LEGISLATIVE COUNCIL 4.11.43 4.11.43

Flag 7

(19) The ordinance exempts from taxes establishments and forces maintained by certain foreign powers. These Powers are defined as foreign Powers allied with His Majesty and to which ordinance LVII of 1942 is applicable. Foreign Authorities are also defined as those recognised by His Majesty as competent to maintain forces for service in association with His Majesty's Forces and to which ordinance LVII of 1942 applies.

(20) ~~It is not known to which of them~~ There is no information as to which exactly are the foreign Powers and foreign authorities and if any to which the ordinance

Allied Forces (Exemption from Local Taxation) Bill.

Continuation Sheet. File No. / Current No. 193/N of Page.

(LVI of 1942) has been applied.

2) A draft Bill is however put up incorporating the definitions as found in British India. After the Act issues, these points will have to be clarified and notifications issued before the exemption under the Act becomes operative.

2) The draft is suggested for issue under section 30 of the Govt. of Mysore Act as the subject appears to come under 'Excluded heads' being a matter arising out of the Present War.

2) The Residency may have to be consulted either on the draft Bill or on the notification to be issued under it in order to ascertain the forces in respect of which exemption will have to be given

Secy RA. Le) 8.11.43

4) 8.11.43

Law Secy)

5) War Section may please be consulted

8-11-43

9.11.43

Asst Secy War Section W.C.)

6) The concessions proposed may be sanctioned. There is however

1137/W

Continuation Sheet. File No. / Current No. 193/M of Page.

no specific request in this behalf except the request for from withdrawing the ordinance

L
16/11

Chief Secy)

27) The draft Bill appears to be in order & may be promulgated as an Emergency Act

Min Edn) UO 15/11/43

28) Please submit to Minister L.S.G in the first instance, as this relates to the warning taxes levied by the local bodies -

16/11

Min L S G
Min Sec'y Law) 29) UO 16/11/43

In 18XR 17-11-43
17.11.43

30) 17.11.43

Min Edn) 18XR 18.11.43

31) 19.11.43
23.11.43

31) UO
24/11/43

32) We are asked to obtain one Concession after another, so that the foreign powers who are maintaining military establishments here may be exempted from any kind of taxation - There may, perhaps, be no use interesting.

Dewan)

WD 01809—GPB—60,000—26-1-43

Submitted with a civil letter Draft

UO 27/11/43 agree May be despatched by 28/11 Chief Secretary

26/11 Min Edn (W)

CHIEF SECRETARY 3093 10 NOV. 1943 GOVT OF MYSORE

OFFICE OF THE MINISTER FOR EDUCATION Date 16/11/43 No 2995

SECL LAW DEPT 1943 GOVT OF MYSORE

OFFICE OF THE MINISTER FOR L. S. G. & P. H. Date 19.11.43 No 3215

OFFICE OF THE MINISTER FOR EDUCATION Date 25/11/43 No 3180

DEWAN'S OFFICE 25 NOV. 1943 NO 3047

OFFICE OF THE MINISTER FOR EDUCATION Date 26.11.1943 No

For Disposal by Circulation. 193/NL **No. C. 439**

...../1943-44

GENERAL AND REVENUE SECRETARIAT

Council Matter

Subject

The Mysore Allied Forces (Exemption from Local Taxation) Act, 1943.

Circulated to the Council of Ministers.

By Order,

....27th November.... 194 3, *Chief Secretary to Government.* 27/11/43

3118 / 29/11/43 **Minister for Revenue and Law.** 29.XI

3359 / 30/11 **Minister for Public Works.** 30.11

Minister for Local Self-Government and Public Health.

2954 / 1-12-43 **Minister for Industries and Supplies.**

Minister for Education.

Law Secy

WD 02720—GPB—500—24-4-43

The Allied Forces (Exemption from Requisitioning) Act, 1943

Continuation Sheet. File No. / Current No. of Page.

1931 RL

A draft G.N is submitted for consideration

DV 7/12/43 BDN 7/12

Please put up typed draft as revised.

Sd/- 7.12.43.

3243

MV2.V

A typed copy of the revised draft is put up

DV 7/12/43 BDN 7/12

Secy (RA. Le) Sd/- 8.12.43

BXR 8-12-43

Law Secy

Sd/- 8-12-43

BXR 8-12-43

SECY. LAW DEPT. 5671 1943 GOVT OF MYSORE

OFFICE OF THE MINISTER FOR L. S. G. & P. H. Date 9.12.1943 No. 3729

Sd/- 9-12-43

G.N. (in duplicate) placed below.

Sd/- 10/12

Submitted

Sd/- 10-12-43

OFFICE OF THE MINISTER FOR L. S. G. & P. H. Date 10.12.43 No. 3608

Sd/- 11-12-43

BXR 11-12-43

Final Note by the Minister for Education

Subject— "The Mysore Allied Forces (Exemption from Local Taxation) Act" 1943.

On the 4th September 1943, the Allied Forces (Exemption from Local Taxation) Ordinance, 1943, was promulgated in British India exempting the members of establishments and forces of certain foreign powers and of certain foreign authorities who may be present in British India from payment of taxes imposed by local authorities subject to certain exceptions.

The Residency have requested that action may be taken to promulgate a similar measure in Mysore.

A draft Bill has been prepared on the lines of the British Indian Ordinance. As it relates to the presence in Mysore of foreign forces which is largely the result of the present War and is thus a matter not within the purview of the Legislature, the measure is proposed to be promulgated under section 30 of the Government of Mysore Act, 1940.

The Dewan and the other Ministers are agreeable to the above proposal. I solicit the gracious sanction of His Highness thereto.

Bangalore,
Dated, 10th December 1943.

Minister for Education.

Submitted to His Highness.

I submit herewith a Final Note by the Minister for Education on the subject of the proposal to promulgate "The Mysore Allied Forces (Exemption from Local Taxation Act", 1943, for the gracious sanction of His Highness.

N. Madhava Rau

DEWAN.

Bangalore,

11th December 1943.

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Proposal to promulgate "The Mysore Allied Forces (Exemption from Local Taxation Act", 1943.

No. 429

Order.

RN.
13/12/'43.

Chief Sec.
14/12/43

General and Revenue

Secretariat.

C439

SUBJECT:—

Proposal to promulgate "The Mysore Allied Forces (Exemption from Local Taxation Act", 1943.

(*)

14. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or indications to the contrary, be ordinarily circulated to the Ministers for perusal after the issue of orders.

16. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after, to the Chief Secretary for circulation to the Ministers.

17. In all other cases, the files will first be circulated to the Ministers at Headquarters and then sent to the Secretariat concerned for the issue of orders

Circulated to Council of Ministers for perusal of His Highness' orders before/after issue of orders. (*Vide* Rules 14, 16 and 17 of the Subsidiary Rules of the Mysore Government Business Rules.) (*)

M. Visvesvaraya

Chief Secretary to Government.

Through the Secretary to Government,

Law Department.

16-12-43

3583/16.12.43 Minister for Revenue and Law.

3774/21/12 Minister for Public Works. 22.12

3944/17.12.43 Minister for Local Self-Govt. and Public Health. 18.12.43

3380/20.12 Minister for Industries and Supplies.

3750/15/12/43. Minister for Education. 16/12

Law Secy

22/12/43

Issue today to Karnataka Gazette

22.12.43

NOTE.—Contn. sheet

WD 0718—GPB—1,000—11-9-42

Allied Forces (Exemption from Local Taxation) Act, 1943

Continuation Sheet. File No. / Current No. 193/Le of Page.

Subd.

The gracious assent of His Highness the Maharaja was accorded on the 13th inst. to promulgate this Act into law.

A draft G.O. directing the publication of the Act as Act No. LVI of 1943 is put up for approval.

It is ascertained that copies of the gazette have already been printed. Hence this Act will be got published, if approved, in the Gazette (Supplemental) to-day.

DV, 23/12/43

Secy 23.12.43
R.A. Le)

BKR 23.12.43
Law Secy)

Gen 23-12-43

Secretary

BKR 23.12.43

To The compiler Mysore gazette

No. R.L. 478 Legis 28-4.3-1 dated 23rd Dec 1943

Directs the publication of the Act as Act No. L of 1943

A spare copy of the Act is placed in the file.

If approved, the file will be recorded

DV. 31/8/44

DV. 31/8/44

BKR 3/8.

BKR 3/8/44

C. F. 74.]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

193/N. P&C 552

No.RF.48(13)-42/Judl.

From The Secretary to the Hon'ble the Resident in Mysore,
To The Secretary to the Government of His Highness the Maharaja of Mysore, Law Department.

Dated Bangalore, 5th Oct.1943.

Subject: Allied Forces (Exemption from Local Taxation) Ordinance, 1943.

Sir,

I am directed to invite attention to the Allied Forces (Exemption from Local Taxation) Ordinance, 1943, No.XXVIII of 1943 - published in the Gazette of India, Extraordinary, dated the 4th September 1943, and to request that, if there is no objection, necessary action may kindly be taken to promulgate a similar Ordinance as early as possible in the Mysore State.

I have the honour to be,
Sir,
Your most obedient servant,

SECRETARY TO THE RESIDENT.

BJ

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

RL 478

Order No. Legis 28-43-1 Dated, Bangalore, 23rd Dec 1943

Ordered that the accompanying Mysore Allied Areas (Exemption from Local Taxation) Act, 1943

which received the assent of His Highness the Maharaja, on the 13th day of December 1943, be published as Act No. LVI of 1943, in the *Mysore Gazette*, for general information.

By order,

BKR 23.12.43 ~~General Secretary~~ to Government.
Law Department

To

1 The Compiler, *Mysore Gazette*, for publication in ~~Part IV~~ the Supplementary issue dated 23-12-43 of the Gazette, in English and Kannada and for supply of spare copies in English and Kannada, as per standing orders.

2. Copy to the Translation Section

ACT NO.LVI OF 1943.

THE MYSORE ALLIED FORCES (EXEMPTION FROM LOCAL TAXATION) ACT, 1943.

(Received the assent of His Highness the Maharaja on the 13th day of December 1943).

WHEREAS the Government of His Highness the Maharaja of Mysore is satisfied that it is expedient to exempt the members in Mysore of establishments and forces of certain foreign powers and foreign authorities from payment of taxes imposed by local bodies;

Now, therefore, in exercise of the powers conferred by section 30 of the Government of Mysore Act, 1940;

It is hereby enacted as follows:-

Short Title, extent & commencement. - 1. (1) This Act may be called the Mysore Allied Forces (Exemption from local Taxation) Act, 1943.

(2) It extends to the whole of Mysore.

(3) It shall come into force on and from the date of publication of this Act in the official Gazette.

Interpretation. 2. In this Act,-

(a) 'foreign power' means a foreign power allied with His Majesty the King Emperor to which this Act is for the time being made applicable by the Government by Notification in the official Gazette;

(b) 'foreign authority' means a foreign authority recognised by His Majesty the King Emperor as competent to maintain naval, military or air forces for services in association with the forces of His Majesty the King Emperor, and to which this Act is for the time being made applicable by the Government by notification in the official Gazette.

For His Highness the Maharaja

Exemption from taxes imposed by local ~~authorities~~ bodies. 3. (1) Notwithstanding anything contained in any enactment for the time being in force, no tax imposed by a Municipal Council, a District Board or any other local body whatever shall, except as provided in this Act, be payable by any establishment or naval, military or air force maintained in Mysore by a foreign power or a foreign authority in respect of --

a) any immovable property in the possession or occupation of, or

b) any goods the property of, or consignment or under transport for ultimate delivery to, or

c) any animal, bicycle, motor-bicycle, motor car, vessel, vehicle, aircraft or apparatus maintained by ~~or~~ and for the purpose of,

such establishment or force.

(2) Notwithstanding anything contained in any enactment for the time being in force no such tax as aforesaid shall, except as provided in this Act, be payable by any member of an establishment or force maintained in Mysore by a foreign power or foreign authority in respect of any building occupied by him or in respect of any horse, bicycle, motor-bicycle, motor-car or other means of conveyance maintained by him in his capacity as a member of such establishment or force and under authority from a person exercising authority in such establishment or force, or by way of a tax on persons or a requirement to take out a license for practising a profession, trade or calling.

(3) Nothing in this section shall be deemed to exempt any person from payment of any tax imposed or of that part of any tax which is imposed to cover the cost of specific services rendered to that person by the local body imposing the tax.

Decision of questions arising under this Act.

(4) In any question arises whether, or as to the extent to which, any tax is payable as having been imposed tox cover the cost of specific services rendered by the local body imposing the tax or whether in the particular circumstances of any case ~~of~~ a particular tax is payable, the decision of the Government thereon shall be conclusive.

(Sd) N.MADHAVA RAU.

Dewan.

Regd. No. M.—1175.

The Mysore Gazette

(SUPPLEMENTAL)

PUBLISHED BY AUTHORITY

BANGALORE, THURSDAY, DECEMBER 23, 1943.

NOTIFICATION.

Order No. Rl. 478—*Legis.* 28-43-1, *dated Bangalore, the* 23*rd December* 1943.

Ordered that the accompanying Mysore Allied Forces (Exemption from Local Taxation) Act, 1943, which received the assent of His Highness the Maharaja, on the 13th day of December 1943, be published as Act LVI of 1943, in the *Mysore Gazette*, for general information.

C. NARAYANASWAMY NAIDU,

Secretary to Government,
Law Department.

ACT LVI OF 1943.

The Mysore Allied Forces (Exemption from Local Taxation) Act, 1943.

(Received the assent of His Highness the Maharaja on the 13th day of December 1943.)

WHEREAS the Government of His Highness the Maharaja of Mysore is satisfied that it is expedient to exempt the members in Mysore of establishments and forces of certain foreign powers and foreign authorities from payment of taxes imposed by local bodies;

Now, therefore, in exercise of the powers conferred by section 30 of the Government of Mysore Act, 1940;

It is hereby enacted as follows :—

Short title, extent and commencement.

1. (1) This Act may be called the Mysore Allied Forces (Exemption from Local Taxation) Act, 1943.

(2) It extends to the whole of Mysore.

(3) It shall come into force on and from the date of publication of this Act in the official Gazette.

Interpretation.

2. In this Act.—

(*a*) 'foreign power' means a foreign power allied with His Majesty the King-Emperor to which this Act is for the time being made applicable by the Government by notification in the official Gazette;

(*b*) 'foreign authority' means a foreign authority recognised by His Majesty the King-Emperor as competent to maintain naval, military or air forces for service in association with the forces of His Majesty the King-Emperor, or of His Highness the Maharaja, and to which this Act is for the time being made applicable by the Government by notification in the official Gazette.

Exemption form taxes imposed by local bodies.

3. (1) Notwithstanding anything contained in any enactment for the time being in force, no tax imposed by a municipal council, a district board or any other local body whatever shall, except as provided in this Act, be payable by any establishment or naval, military or air force maintained in Mysore by a foreign power or a foreign authority in respect of—

(*a*) any immovable property in the possession or occupation of, or

(*b*) any goods the property of, or consigned or under transport for ultimate delivery to, or

(*c*) any animal, bicycle, motor bicycle, motor car, vessel, vehicle, aircraft or apparatus maintained by and for the purposes of,

such establishment or force.

(2) Notwithstanding anything contained in any enactment for the time being in force, no such tax as aforesaid shall, except as provided in this Act, be payable by any member of an establishment or force maintained in Mysore by a foreign power or foreign authority in respect of any building occupied by him or in respect of any horse, bicycle, motor bicycle, motor car or other means of conveyance maintained by him in his capacity as a member of such establishment or force and under authority from a person exercising authority in such establishment or force, or by way of a tax on persons or a requirement to take out a license for practising a profession, trade or calling.

(3) Nothing in this section shall be deemed to exempt any person from payment of any tax imposed or of that part of any tax which is imposed to cover the cost of specific services rendered to that person by the local body imposing the tax.

Decision of questions arising under this Act.

(4) If any question arises whether, or as to the extent to which, any tax is payable as having been imposed to cover the cost of specific services rendered by the local body imposing the tax or whether in the particular circumstances of any case, a particular tax is payable, the decision of the Government thereon shall be conclusive.

N. MADHAVA RAU,
Dewan.

Printed by the Superintendent at the Government Press, Bangalore.